

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

May 16, 2022

Hector Ruiz General Counsel Canoo Inc. 19951 Mariner Avenue Torrance, California 90503

> Re: Canoo Inc. CIK 0001750153 Form S-3 filed May 10, 2022 File No. 333-264842

Dear Mr. Ruiz:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Alex King at 202-551-8631 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: Robert Goedert